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# STATE OF CALIFORNIA

## Enterprise Zone and LAMBRA Hiring Voucher

To be completed by Enterprise Zone, EDD, WIA, CalWORKS or designated social service agency

*\* Employer must confirm right to work*

This person has been identified eligible under the **California Enterprise Zone** or **LAMBRA** Program.

Date of Voucher \_\_\_\_\_

Employee Name \_\_\_\_\_  
(Last, First)

Social Security # \_\_\_\_\_

Current Street Address \_\_\_\_\_

Telephone \_\_\_\_\_

City \_\_\_\_\_

State/Zip \_\_\_\_\_

Agency City of Fresno, Economic Development Division

Phone (559) 621-8426

Address 2600 Fresno St. Room #3076

City/State/Zip Fresno, CA 93721

Signature and Title of Individual Verifying Eligibility \_\_\_\_\_  
Kelly Vaughan Trevino, Economic Development Analyst

Date of Hire \_\_\_\_\_

Job Title \_\_\_\_\_

Employer Name \_\_\_\_\_

Phone \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Federal Tax ID # \_\_\_\_\_

### INSTRUCTIONS FOR EMPLOYERS

**This voucher is an important audit record.** This voucher is part of the supporting documents necessary to support your claim of the tax credit for hiring qualified individuals. It serves as certification that a person meets the eligibility requirements for a qualified disadvantaged individual. Retain a copy of this form for your records and provide a copy to your tax preparer. **This voucher alone does not qualify an employer to claim the enterprise zone hiring credit.** To qualify for the credit, the business must operate in an enterprise zone, employee must work a specified percentage of time in the Enterprise Zone, and the employee must meet legal right-to-work requirements.

\* It is the **employer's** responsibility to verify employee's right to work in the United States.

## Instructions for Completing Enterprise Zone Hiring Credit Voucher

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This page should be provided to the employee, the employer, or an agent of that employer. **The eligibility sections contain confidential information which is to be retained by the vouchering agency, and should not be provided, to the employer.**

This voucher may be completed **only** for individuals who are 1) receiving or are eligible to receive services under the Job Training Partnership Act (JTPA) or its successor, the Workforce Investment Act (WIA), 2) who are participating in welfare-to-work activities under CalWORKS, 3) who are members of a targeted group under Targeted Jobs Tax Credit (TJTC) or its successor Work Opportunity Tax Credit (WOTC), or 4) who are residents of a Targeted Employment Area (TEA). This voucher may be completed **only** by the California Employment Development Department, the local county or city JTPA/WIA administrative entity, the local county welfare office, or social services agency, as appropriate. For further guidance on issuance of vouchers, refer to *Guidelines for Vouchering Enterprise Zone and LAMBRA Employees*, available from the Trade and Commerce Agency.

**Agencies should complete this voucher only when they have knowledge that the individual is employed or is a candidate for employment in a specific firm located in an enterprise zone.** Contact the Trade and Commerce Agency at (916) 324-8211 or your local Enterprise Zone office for information on Enterprise Zone location or other questions related to this credit.

### General Information

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Sections 17053.74 and 23622.7 of the California Revenue and Taxation Code provide for a credit against an employer's state income tax liability for meeting the following general conditions. Please note this is only a summary. Additional restrictions and conditions apply.

- a) The employer is doing business in an enterprise zone designated by the State Trade and Commerce Agency under Section 7073 of the California Government Code.
- b) The employer hires an individual who meets the eligibility for the program and retains this voucher as documentation for the employer's tax return.
- c) The employee works a specified percentage of time in the enterprise zone.

The credit provided is 50% of wages paid in the first year the individual is employed in an enterprise zone, 40% in the second year, 30% in the third year, 20% in the fourth year, and 10% in the fifth year. The percentages apply only to those wages up to 150% of the minimum wage. For employees paid in excess of 150% of the minimum wage, the credit may still be taken, but only based on that portion of wages up to 150% of the minimum wage. The credit is taken on the employer's regular state income tax return. California Franchise Tax Board's telephone numbers are as follows:

Tax Auditors-Enterprise Zone specialists-----1-916-845-3464  
From within the United States, call-----1-800-852-5711  
From outside the United States, call-----1-916-854-6500  
For hearing impaired with TDD, call-----1-800-822-6268

For information on the location of enterprise zones in California and other incentives for employers located in enterprise zones, as well as street addresses within a zone, consult the Technology, Trade and Commerce webpage at: <http://www.commerce.ca.gov> Go to Business and Community Resources, Enterprise Zones.

*(Note For aircraft manufacturing companies located within the **Long Beach** enterprise zone, the maximum credit is based upon 202% of the minimum wage for up to 1,350 qualified employees. The taxpayer must be engaged in aircraft manufacturing activities, as described in the Standard Industrial Code Manual, published by the United States Office of Management and Budget, 1987 edition, Codes 3721 to 3728, inclusive and Code 3812.)*